



To: Telephone and Telegraph Filers
FROM: Marilyn H. Browne, Chief, Bureau of Local Assessment
COPY: Boards of Assessors
DATE: March 3, 2008
TOPIC: **SUPPLEMENTAL DATA REQUIRED FOR FY2009 FILING**

Today, March 3, 2008, the Appellate Tax Board issued an Order in the Verizon New England, Inc. Consolidated Valuation Appeals Case, Docket No. C273560 et al. The Order in part states:

“1. Verizon is taxable on all of its poles and the wires thereon erected upon public ways under G.L. c. 59 § 2 and G.L. c. 59, § 18, First:”

The Department of Revenue has determined to implement the Order effective for the fiscal year 2009 filings. Therefore, all telecommunication companies (whether landline or wireless) must forthwith report any and all of its poles and wires erected on public ways to the Bureau of Local Assessment no later than **March 29, 2008**. Please submit the data on *Form 5941* in the *List of Taxable Telephone and Telegraph Personal Property (T & T)* in the required format. If a company has already filed its form and list, it should supplement the filings with the additional information by the March 29, 2008 deadline. Any company that has not yet filed should file its form and list by any extension already granted and supplement the filings with the additional information by the March 29, 2008 deadline. A copy of the order is [attached](#).

If you have any questions please contact John Gillet by e-mail at bladata@dor.state.ma.us or at 617-626-2334.